

The Committee on Energy, Industry and Labor moves to amend the bill on page one, following line twenty, by inserting the following:

"11-6D-2. Definitions.

As used in this article, the following terms have the meanings ascribed to them in this section:

(a) "Alternative fuel" includes:

- (1) Compressed natural gas;
- (2) Liquified natural gas;
- (3) Liquified petroleum gas;
- (4) Ethanol;

(5) Fuel mixtures that contain eighty-five percent or more by volume, when combined with gasoline or other fuels, of the following:

- (A) Methanol;
- (B) Ethanol; or
- (C) Other alcohols;
- (6) Natural gas hydrocarbons and derivatives;
- (7) Hydrogen;
- (8) Coal-derived liquid fuels; and
- (9) Electricity, including electricity from solar energy.

(b) "Alternative-fuel motor vehicle" means a motor vehicle that as a new or retrofitted or converted fuel vehicle:

- (1) Operates solely on one alternative fuel;

(2) Is capable of operating on one or more alternative fuels, singly or in combination; or

(3) Is capable of operating on an alternative fuel and is also capable of operating on gasoline or diesel fuel.

(c) "Bi-fueled" means the ability of an alternative-fuel motor vehicle to operate on an alternative fuel and another form of fuel.

(d) "Plug-in hybrid electric vehicle" means:

(1) A plug-in hybrid electric vehicle manufactured by an established motor vehicle manufacturer of plug-in hybrid electric vehicles that can operate solely on electric power and that is capable of recharging its battery from an on-board generation source and an off-board electricity source; and

(2) A plug-in hybrid electric vehicle conversion that provides an increase in city fuel economy of seventy-five percent or more as compared to a comparable nonhybrid version vehicle for a minimum of twenty miles and that is capable of recharging its battery from an on-board generation source and an off-board electricity source. A vehicle is comparable if it is the same model year and the same vehicle class as established by the United States Environmental Protection Agency and is comparable in weight, size and use. Fuel economy comparisons shall be made using city fuel economy standards in a manner that is substantially similar to the manner in which city fuel economy is measured in accordance with procedures set forth in 40 C.F.R. 600 as in effect on January 1, 2011.

(e) "Qualified alternative fuel vehicle refueling

infrastructure" means property owned by the applicant for the tax credit and used for storing alternative fuels and for dispensing such alternative fuels into fuel tanks of motor vehicles, including, but not limited to, compression equipment, storage tanks and dispensing units for alternative fuel at the point where the fuel is delivered: *Provided*, That the property is installed and located in this state and is not located on a private residence or private home.

(f) "Qualified alternative fuel vehicle home refueling infrastructure" means property owned by the applicant for the tax credit located on a private residence or private home and used for storing alternative fuels and for dispensing such alternative fuels into fuel tanks of motor vehicles, including, but not limited to, compression equipment, storage tanks and dispensing units for alternative fuel at the point where the fuel is delivered or for providing electricity to plug-in hybrid electric vehicles or electric vehicles: *Provided*, That the property is installed and located in this state.

(g) "Taxpayer" means any natural person, corporation, limited liability company or partnership subject to the tax imposed under article twenty-one, article twenty-three or article twenty-four of this chapter or any combination thereof and, for the purposes of transferability as allowed pursuant to section ten of this article, state, county and municipal governmental entities and nonprofit entities."

And, by striking the enacting section in its entirety and inserting in lieu thereof the following:

"That §11-6D-2 of the Code of West Virginia, 1931, as amended, be amended and reenacted; and that said code be amended by adding thereto a new section, designated §11-6D-10, all to read as follows:".